EMPLOYER STATUS DETERMINATION Northern Plains Railroad, Inc. (NPRI)

This is the determination of the Railroad Retirement Board regarding the status of Northern Plains Railroad, Inc. (NPRI) as an employer under the Railroad Retirement Act (45 U.S.C. §231 <u>et seq.</u>)(RRA) and Railroad Unemployment Insurance Act (45 U.S.C. §351 <u>et seq.</u>)(RUIA).

According to information filed January 9, 1997 in Surface Transportation Board Finance Docket No. 33324, NPRI operates over approximately 377.55 miles of rail line pursuant to a lease agreement with the Soo Line Railroad d/b/a Canadian Pacific Railway (BA No. 1606). The leased rail lines extend from milepost 309.69 at Thief River Falls, Minnesota, to milepost 472.24 at Harlow, North Dakota, and from milepost 390.99 in Fordville, North Dakota, to milepost 605.99 in Kenmare, North Dakota. Information provided by Natalie S. Haug, Controller for NPRI, indicates that NPRI first compensated employees on December 2, 1996, and commenced operations on January 6, 1997.

Information in the record establishes that NPRI first compensated employees on December 2, 1996. Accordingly, the Board finds that effective with the start of business, December 2, 1996, Northern Plains Railroad, Inc. was a covered employer under the RRA and the RUIA.

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